

**EXHIBIT D-3 - UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
A SCHULMAN INC VORYS SATER SEYMOUR AND PEASE LLP 2100 ONE CLEVELAND CTR 1375 E NINTH ST CLEVELAND, OH 44114	16627	Secured: \$134,297.99 Priority: Administrative: Unsecured: _____ Total: \$134,297.99	07/17/2007	DELPHI CORPORATION (05-44481)
SCOTT DARRYL REESE C O 329 BASKET BRANCH OXFORD, MI 48371-6359	16709	Secured: Priority: \$40,844.62 Administrative: Unsecured: _____ Total: \$40,844.62	09/18/2007	DELPHI CORPORATION (05-44481)

**Total: 2 \$175,142.61**